



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEKOOSA WATER UTILITY

Principal Office: 951 MARKET STREET
NEKOOSA, WI 54457

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEKOOSA WATER UTILITY**Utility Address:** 951 MARKET STREET
NEKOOSA, WI 54457**When was utility organized?** 1/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOE RUSCH II**Title:** CITY CLERK**Office Address:**951 MARKET STREET
NEKOOSA, WI 54457**Telephone:** (715) 886 - 7877**Fax Number:** (715) 886 - 7901**E-mail Address:** nekclerk@tznnet.com

Individual or firm, if other than utility employee, preparing this report:

Name: JON TRAUTMAN**Title:** SENIOR**Office Address:** SCHENCK SCP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** trautmanj@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: BRAD HAMILTON**Title:** CHAIRPERSON**Office Address:**951 MARKET STREET
NEKOOSA, WI 54457**Telephone:** (715) 886 - 7877**Fax Number:** (715) 886 - 7901**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFFREY COHEN**Title:** MANAGER**Office Address:** SCHENCK SC

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohenj@schencksolutions.com**Date of most recent audit report:** 3/15/2002**Period covered by most recent audit:** DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: ANN ROBOUL**Title:** MAYOR**Office Address:**

951 MARKET STREET

NEKOOSA, WI 54457

Telephone:**Fax Number:****E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

PAT ALMQUIST

JOHN CLARY

GORDON FREEMAN

BRAD HAMILTON, COMMITTEE CHAIR

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	235,004	231,298	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	140,379	149,458	2
Depreciation Expense (403)	55,695	53,600	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,544	63,195	5
Total Operating Expenses	258,618	266,253	
Net Operating Income	(23,614)	(34,955)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(23,614)	(34,955)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,139	22,214	10
Miscellaneous Nonoperating Income (421)	6	15	11
Total Other Income	19,145	22,229	
Total Income	(4,469)	(12,726)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(4,469)	(12,726)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	(4,469)	(12,726)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	626,821	639,547	20
Balance Transferred from Income (433)	(4,469)	(12,726)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	622,352	626,821	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	19,139	5
Total (Acct. 419):	19,139	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	6	6
Total (Acct. 421):	6	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	235,004	0	0	0	235,004	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	118				118	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	234,886	0	0	0	234,886	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	44,439		44,439	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	44,439	0	44,439	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,067,343	2,768,824	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,089,035	1,033,340	2
Net Utility Plant	1,978,308	1,735,484	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,327	17,327	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	17,327	17,327	
Investment in Municipality (123)	0	0	5
Other Investments (124)	20,456	32,848	6
Special Funds (125)	0	0	7
Total Other Property and Investments	37,783	50,175	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	386,377	410,423	8
Temporary Cash Investments (132)	124,867	117,278	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,791	32,602	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	49,640	17,519	14
Materials and Supplies (150)	10,185	9,777	15
Prepayments (165)	0	198,187	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	602,860	785,786	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,618,951	2,571,445	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,338,071	1,328,384	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	622,352	626,821	23
Total Proprietary Capital	1,960,423	1,955,205	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	55,215	13,440	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	256,595	256,082	33
Total Current and Accrued Liabilities	311,810	269,522	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	346,718	346,718	41
Total Liabilities and Other Credits	2,618,951	2,571,445	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,791,026	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	276,317				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,067,343	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,089,035	0	0	0	10
Total Accumulated Provision	1,089,035	0	0	0	
Net Utility Plant	1,978,308	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,033,340				1,033,340	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,695				55,695	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	55,695	0	0	0	55,695	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	1,089,035	0	0	0	1,089,035	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONUTILITY PROPERTY - LAND	17,327			17,327	2
Total Nonutility Property (121)	17,327	0	0	17,327	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	17,327	0	0	17,327	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,185	9,777	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	10,185	9,777	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,328,384	1
Changes during year (explain):		
PURCHASES BY CITY - WIP	9,687	2
Balance end of year	<u>1,338,071</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	62,544	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	62,544	
Taxes paid during year:		
County, state and local taxes	58,915	6
Social Security taxes	3,362	7
PSC Remainder Assessment	267	8
Other (explain):		
NONE		9
Total payments and other debits	62,544	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	346,718	0	0	0	0	346,718	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	346,718	0	0	0	0	346,718	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	20,456	2
Total (Acct. 124):	20,456	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,791	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	31,791	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM CITY	49,560	12
DUE FROM TIF DISTRICT	80	13
Total (Acct. 145):	49,640	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,779,925	0	0	0	2,779,925	1
Materials and Supplies	9,981	0	0	0	9,981	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,061,187	0	0	0	1,061,187	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	346,718	0	0	0	346,718	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,382,001	0	0	0	1,382,001	
Net Operating Income	(23,614)	0	0	0	(23,614)	8
Net Operating Income as a percent of Average Net Rate Base	-1.71%	N/A	N/A	N/A	-1.71%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,333,227	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	624,586	3
Other (Specify):		4
Total Average Proprietary Capital	1,957,813	
Net Income		
Net Income	(4,469)	5
Percent Return on Proprietary Capital	-0.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Responds;

1. a/c 145: Represents net of fringe benefits and insurances paid by city and tax equivalent due offset by hydrant rental due from city.

2. Yes the sewer service is rendered by the WU. Sewer dept. will be allocated water meter costs in the future.

jeffrey l. cohen, cpa
schenckplover

email 7/25/02

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. On Page iv, it is indicated the utility renders sewer service. In prior years, Page iv indicated sewer service was NOT rendered. Please indicate if our copy of page iv should be corrected to "no" for sewer service. If the Nekoosa Water Utility water meters are used for the purpose of measuring sewer volume in order to charge for sewer service, the correct answer is "yes". However, if water meters are used for measuring sewer volume, the costs should be allocated. We currently review Account 110, Page F-8, for sewer's share of depreciation on the water meter; Page W-4, Account 474, for sewer's share of return on meters; and Page W-6 for sewer's share of taxes on water meters. In the past, these accounts have reflected 0 for sewer's share of water meter costs. If the sewer department is using the water meters, these costs should be allocated in the future.

2. On F-19, an amount is reported in Account 145 described as "due from city". In the future, please provide slightly more detail, such as a short list, to describe the amounts due from city.

3. On January 4, 2002, we received your plan for reducing Nekoosa's water loss. Hopefully, this will result in water losses less than the maximum allowed (25%) for the 2002 reporting year. We noted that your meter testing reported on Page W-17 appears less than required by Wis. Adm. Code (unless you have tested more than required in prior years). Please furnish an explanation of your metering testing program. Because of your high water losses, you are not currently eligible to participate in the meter replacement in lieu of testing program.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 266-3768. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	234,378	1
Total Sales of Water	234,378	
Other Operating Revenues		
Forfeited Discounts (470)	585	2
Miscellaneous Service Revenues (471)	41	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	626	
Total Operating Revenues	235,004	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	32,147	8
Pumping Expenses (620-625)	14,797	9
Water Treatment Expenses (630-635)	17,721	10
Transmission and Distribution Expenses (640-655)	29,182	11
Customer Accounts Expenses (901-904)	13,585	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	32,947	14
Total Operation and Maintenance Expenses	140,379	
Other Operating Expenses		
Depreciation Expense (403)	55,695	15
Amortization Expense (404-407)		16
Taxes (408)	62,544	17
Total Other Operating Expenses	118,239	
Total Operating Expenses	258,618	
NET OPERATING INCOME	(23,614)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	827	41,462	92,071	4
Commercial	56	9,606	16,863	5
Industrial	13	10,561	13,664	6
Total Metered Sales to General Customers (461)	896	61,629	122,598	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		99,047	8
Other Sales to Public Authorities (464)	20	8,204	12,733	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	917	69,833	234,378	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	99,047	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	99,047	
Forfeited Discounts (470):		
Customer late payment charges	585	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	585	
Miscellaneous Service Revenues (471):		
TURNING ON WATER CHARGES	41	7
Total Miscellaneous Service Revenues (471)	41	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	24,262	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	326	3
Maintenance of Water Source Plant (605)	7,559	4
Total Source of Supply Expenses	32,147	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	2,259	6
Fuel or Power Purchased for Pumping (622)	10,160	7
Operation Supplies and Expenses (623)	2,051	8
Maintenance of Pumping Plant (625)	327	9
Total Pumping Expenses	14,797	
WATER TREATMENT EXPENSES		
Operation Labor (630)	35	10
Chemicals (631)	8,695	11
Operation Supplies and Expenses (632)	7,883	12
Maintenance of Water Treatment Plant (635)	1,108	13
Total Water Treatment Expenses	17,721	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,980	16
Maintenance of Mains (651)	2,650	17
Maintenance of Services (652)	649	18
Maintenance of Meters (653)	4,411	19
Maintenance of Hydrants (654)	15,897	20
Maintenance of Other Plant (655)	1,595	21
Total Transmission and Distribution Expenses	29,182	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,561	22
Accounting and Collecting Labor (902)	7,500	23
Supplies and Expenses (903)	3,406	24
Uncollectible Accounts (904)	118	25
Total Customer Accounts Expenses	13,585	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,500	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,075	30
Property Insurance (924)	5,981	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	11,076	33
Regulatory Commission Expenses (928)	1,072	34
Miscellaneous General Expenses (930)	4,541	35
Transportation Expenses (933)	702	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	32,947	
Total Operation and Maintenance Expenses	140,379	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		58,915	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		58,915	
Social Security		3,362	3
PSC Remainder Assessment		267	4
Other (specify): NONE			5
Total tax expense		62,544	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Menominee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236000				3
County tax rate	mills		6.620000				4
Local tax rate	mills		10.010000				5
School tax rate	mills		9.772000				6
Voc. school tax rate	mills		1.916000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.554000				10
Less: state credit	mills		1.595000				11
Net tax rate	mills		26.959000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.010000				14
Combined School Tax Rate	mills		11.688000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.698000				17
Total Tax Rate	mills		28.554000				18
Ratio of Local and School Tax to Total	dec.		0.759894				19
Total tax net of state credit	mills		26.959000				20
Net Local and School Tax Rate	mills		20.485970				21
Utility Plant, Jan. 1	\$	2,768,824	2,768,824				22
Materials & Supplies	\$	10,185	10,185				23
Subtotal	\$	2,779,009	2,779,009				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,779,009	2,779,009				26
Assessment Ratio	dec.		0.846830				27
Assessed Value	\$	2,353,348	2,353,348				28
Net Local & School Rate	mills		20.485970				29
Tax Equiv. Computed for Current Year	\$	48,211	48,211				30
Tax Equivalent per 1994 PSC Report	\$	58,915					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	58,915					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	12,396		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	247,921	705	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	260,317	705	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	63,810		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	3,808		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,153		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,405		20
Total Pumping Plant	167,176	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	150		21
Structures and Improvements (331)	101,993		22
Water Treatment Equipment (332)	161,575		23
Total Water Treatment Plant	263,718	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			12,396	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			248,626	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	261,022	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			63,810	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			3,808	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,153	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,405	20
Total Pumping Plant	0	0	167,176	
WATER TREATMENT PLANT				
Land and Land Rights (330)			150	21
Structures and Improvements (331)			101,993	22
Water Treatment Equipment (332)			161,575	23
Total Water Treatment Plant	0	0	263,718	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	221,367		26
Transmission and Distribution Mains (343)	1,302,447		27
Fire Mains (344)	0		28
Services (345)	260,185		29
Meters (346)	90,365		30
Hydrants (348)	171,685	21,497	31
Other Transmission and Distribution Plant (349)	248		32
Total Transmission and Distribution Plant	2,046,297	21,497	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,011		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	26,305		44
Other Tangible Property (399)	0		45
Total General Plant	31,316	0	
Total utility plant in service directly assignable	2,768,824	22,202	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,768,824	22,202	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			221,367 26
Transmission and Distribution Mains (343)			1,302,447 27
Fire Mains (344)			0 28
Services (345)			260,185 29
Meters (346)			90,365 30
Hydrants (348)			193,182 31
Other Transmission and Distribution Plant (349)			248 32
Total Transmission and Distribution Plant	0	0	2,067,794
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,011 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			26,305 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	31,316
Total utility plant in service directly assignable	0	0	2,791,026
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,791,026

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,104	9,104	1
February			7,664	7,664	2
March			8,641	8,641	3
April			9,976	9,976	4
May			10,410	10,410	5
June			10,232	10,232	6
July			13,012	13,012	7
August			10,494	10,494	8
September			8,823	8,823	9
October			8,351	8,351	10
November			8,293	8,293	11
December			10,778	10,778	12
Total annual pumpage	0	0	115,778	115,778	
Less: Water sold				69,833	13
Volume pumped but not sold				45,945	14
Volume sold as a percent of volume pumped				60%	15
Volume used for water production, water quality and system maintenance				1,056	16
Volume related to equipment/system malfunction				100	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,156	19
Volume pumped but unaccounted for				44,789	20
Percent of water lost				39%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: ADDRESSING AND IMPLEMENTING PLAN TO REDUCE WATER LOSS IN 2002					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				681	23
Date of maximum: 7/14/2001					24
Cause of maximum: SUMMER PEAK					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				128	26
Date of minimum: 3/15/2001					27
Total KWH used for pumping for the year				138,100	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CITY 1	3	807	14	1,000,000	Yes	1
CITY 2	4	314	10	750,000	Yes	2
CITY 3	5	50	20	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 5	1
Location	CITY 1	CITY 2	CITY 3	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1913	1964	1970	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	550	650	8
Pump Motor or Standby Engine Mfr	KOHLER	CONTINENTAL	FORD INDUSTRIAL	9
Year Installed	1913	1964	1970	10
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	11
Horsepower	55	55	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1964	1913	1970	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	1	132	132	10
				11
Total capacity in gallons (actual)	148,000	50,000	600,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	750.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	0	0	0	0	0	1
M	D	4.000	5,337	0	0	0	5,337	2
M	D	6.000	34,823	0	0	0	34,823	3
M	D	8.000	23,509	0	0	0	23,509	4
M	D	10.000	17,887	0	0	0	17,887	5
M	D	12.000	11,543	0	0	0	11,543	6
A	D	15.000	100	0	0	0	100	7
Total Within Municipality			93,199	0	0	0	93,199	
Total Utility			93,199	0	0	0	93,199	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	895	0	0	0	895	20	1
M	1.000	31	0	0	0	31	1	2
M	1.500	1	0	0	0	1		3
M	2.000	16	0	0	0	16	2	4
M	3.000	6	0	0	0	6		5
M	4.000	4	0	0	0	4		6
Total Utility		953	0	0	0	953	23	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	973	0	0	0	973	0	1
1.000	19	0	0	0	19	0	2
1.500	4	0	0	0	4	2	3
2.000	13	0	0	0	13	9	4
2.500	2	0	0	0	2	0	5
3.000	8	0	0	0	8	3	6
4.000	5	0	0	0	5	0	7
6.000	0	0	0	0	0	0	8
Total:	1,024	0	0	0	1,024	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	833	42	2	6	0	90	973	1
1.000	0	6	2	4	0	7	19	2
1.500	0	0	1	0	1	2	4	3
2.000	0	5	2	5	0	1	13	4
2.500	0	0	0	0	0	2	2	5
3.000	0	2	2	4	0	0	8	6
4.000	0	0	2	2	0	1	5	7
6.000	0	0	0	0	0	0	0	8
Total:	833	55	11	21	1	103	1,024	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	168	7	0	0	175	2
Total Fire Hydrants	168	7	0	0	175	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	175
Number of distribution system valves end of year:	49
Number of distribution valves operated during year:	63

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

THE DECREASE IN MAINTENANCE OF MAINS (651) IS DUE TO REPAIR OF A WATERLINE BREAK IN 2000.

THE INCREASE IN MAINTENANCE OF HYDRANTS (654) IS DUE TO THE PAINTING OF ALL HYDRANTS IN 2001.
